

### INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of County Commissioners Elk County, Kansas PO Box 606 Howard, KS 67349-0606

Management is responsible for the accompanying historical financial statements of Elk County, Kansas, included in the accompanying prescribed form for the year ended December 31, 2017, in accordance with the Kansas Department of Administration – Municipal Services. We have performed a compilation engagement of the historical financial information in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these historical financial statements.

We have also compiled the accompanying forecasted budget in the accompanying prescribed form of Elk County, Kansas, for the years ending December 31, 2018 and 2019 in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation of forecasted statements limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecasts and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

### Other Matters

The historical financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be presented in accordance with accounting principles generally accepted in the United States of America.

The budget included in the accompanying prescribed form is intended to comply with the requirements of the Kansas Department of Administration – Municipal Services, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

JARRED, GILMORE & PHILLIPS, PA

Garred, Gienow : Africipo, Po

Certified Public Accountants

Chanute, Kansas July 17, 2018

Jarred, Gilmore & Phillips, PA

CERTIFIED PUBLIC ACCOUNTANTS

### CERTIFICATE

To the Clerk of Elk County, State of Kansas We, the undersigned, officers of

### Elk County

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

				2019 Adopted Budget	
		Page	Budget Authority	Amount of 2018	County Clerk's
Table of Contents:		No.	for Expenditures	Ad Valorem Tax	Use Only
Computation to Determine Limit for Allocation of Vehicle Taxes	r 2019	$\frac{2}{3}$			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6		İ	
Fund	K.S.A.	ļ <u>.</u>			
General	79-1946	7	2,809,850	591,597	
Road & Bridge	68-5,101	8	1,778,589	1,155,716	
Ambulance	65-6113	9	300,000	159,445	
Conservation District	2-1907b	9	14,000	12,040	
Direct Election	25-2201a	10	64,000	49,232	
Economic Development	19-4102	10	45,298	77,232	
Employee Benefits	12-16,102	11	1,093,000	688,258	
Health	65-204	11	98,600	35,449	
Historical Society	19-2651	12	1,500	1,324	
Mental Health	19-4004	12	37,000	31,558	······································
Intellectual Disability	19-4004	13	26,000	22,246	
Noxious Weed	2-1318	13	143,000	120,228	
Service Program for the Elderly	12-1680	14	66,650	57,235	
Special Bridge	68-1135	14	64,248	55,019	
Special Liability	75-6110	15	45,000	21,860	
M.W.					
Special Alcohol Program		16	8,206		
Special Parks and Recreation		16	8,206		
Emergency Telephone Service		17	157,068		
Solid Waste	ļ	17			
		<del>                                     </del>			
	<del> </del>	<del> </del>			·····
······································					
Non-Budgeted Funds-A	ļ	18			····
Non-Budgeted Funds-B		19			
Non-Budgeted Funds-C	<b>ļ</b>	20			· · · · · · · · · · · · · · · · · · ·
Non-Budgeted Funds-D		21			
<u>Fotals</u>	1	XXXXX	6,760,215	3,001,207	
Budget Summary		23		<del></del>	
Budget Summary2		24		<u>  C</u>	County Clerk's Use Or
Neighborhood Revitalization Rebate		25		ļ	N 1 801070 :
1.5		1 00 1			Nov 1, 2018 Total
Rural Fire District No., 1	19-3601	22	136,536	113,616	Assessed Valuation

Assisted by:		Tax Lid Limit (from Computation Tab)	3,001,207
Philip A. Jarred, CPA		Does the County need to hold an election?	NO
Jarred, Gilmore & Phillips, PA		•	
Address:			
1815 S Santa Fe, PO Box 779			
Chnaute, Ks 66720			
Email:			
pjarred@jgppa.com			
Attest:	_ 2018		
County Clerk		Governing Body	

# **CERTIFICATE (2)**

				2019 Propo	sed Budget	
		Page	Budget Authority	Amount of 2018	November 1st	County Clerk's
Other County		No.	for Expenditures	Ad Valorem Tax	Valuation	Use Only
Special District Funds	K.S.A.					
Rural Fire District No. 1	19-3601	22	136,536	113,616	22,723,362	5.000
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TOTALS		xxxxxx	136,536	113,616		5.000

### Computation to Determine Limit for 2019

2.	Total tax levy amount in 2018 budget Other tax entity levy in 2018 budget Other tax entity levy in 2018 budget Net tax levy		+	\$	Amount of Levy 2,879,126 0 2,879,126
	2019 Budget Percent	age Adjustments			
4.	New improvements for 2018 :	+	205,895		
5.	Increase in personal property for 2018 : 5a. Personal property 2018 + 5b. Personal property 2017 - 5c. Increase in personal property (5a minus 5b)	1,518,552 1,492,398 +	26,154 Use Only if > 0)		
5.	Valuation of property that has changed in use during 2018:	+	33,534		
7.	Expiration of property tax abatements	+	0		
3.	Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	0		
€.	Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		265,583		
10.	Total estimated valuation July 1, 2018	27,509,825			
11.	Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0097		
12.	Percentage adjustment increase (12 times 3)		+	\$	28,066
13.	Consumer Price Index for all urban consumers for calendar year 2017	(5 year average)			1.40%
14.	Consumer Price Index adjustment (Line 3 times Line 14)			\$	40,308
15.	Total Percentage Adjustments			s <u> </u>	68,374

## 2019 Revenue Adjustments

16.	Property tax revenues for debt service in 2019 budget: Property tax revenues for debt service in 2018 budget: Increase property tax revenues spent on debt service				+	0000
17.	Property tax revenues spent for public building commission and lease paym (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	nents in the 20	19 bu	dget:	+	
	Property tax revenues spent for public building commission and lease paym Increase property tax revenues spent on public building commission and lea		18 bu	dget:	-	000
18.	Property tax revenues spent on special assessments in the 2019 budget: (Do not include amounts already reported in debt service levy)				+	0
19.	Property tax revenues spent on court judgments or settlements and associate	ed legal costs	in the	2019 budget:	+	0
20.	Property tax revenues spent on Federal or State mandates (effective after Ju- and loss of funding from Federal sources after January 1, 2017 in the 2019 by				+	0
21.	Property tax revenues spent on expenses realted to disaster or Federal Emer	gency in the 2	019 b	oudget:	+	0
22.	Law enforcement expenses - 2019 budget: Law enforcement expenses - 2018 budget: CPI adjustment Increased law enforcement expenses in 2019 budget: (Do not include building construction or remodeling costs)	1.40%	+	462,966 426,966 5,978	+	30,022
23.	Fire protection expenses - 2019 budget: Fire protection expenses - 2018 budget: CPI adjustment Increased fire protection expense in 2019 budget: (Do not include building construction or remodeling costs)	1.40%	+	0 0 0	+	0
24.	Emergency medical expenses - 2019 budget: Emergency medical expenses - 2018 budget: CPI adjustment Increased emergency medical expenses in 2019 budget: (Do not include building construction or remodeling costs)	1.40%	+	300,000 272,500 3,815	+	23,685
25.	Total Revenue Adjustments					53,707

### Levies on Behalf of Another Political or Governmental Subdivision

28.	Total Computed Tax Levy		3,001,207
27.	Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
26.	Other tax entity levy - 2019 budget: Other tax entity levy - 2019 budget: Other tax entity levy - 2019 budget:	++++	0 0

### Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units) 2016 Tax Levy (Less Levy for other Governmental Units) 2017 Tax Levy (Less Levy for other Governmental Units) 2018 Tax Levy (Less Levy for other Governmental Units)  Average Tax Levy (last three years) CPI Adjustment of 0.021 Average Tax Levy Adjusted by CPI  2019 Total Tax Levy (Less Levy for Other Governmental Units)  Exemption from Election Requirement	2,812,987 2,561,339 2,776,435 2,879,126 2,738,967 57,518 2,796,485 3,001,207	Decline None None
Other Tests - Lost Valuation Test		
Assessed Valuation Loss	0	
2019 Tax Levy (Less Levy for other Governmental Units) 2018 Tax Levy (Less Levy for other Governmental Units) Change in Levy	3,001,207 2,879,126 122,081	
CPI Adjustment 2019 Mill Rate (Less Mills for other Governmental Units)	109.098	40,308

### **Exemption from Election Requirment**

Loss of Assessed Valuation Multiplied by 2019 Mill Rate Total Adjustment for Loss of Assessed Valuation

No

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds	Ad Valorem Levy		AI	Allocation for Year 2019	610	
for 2018	Tax Year 2017	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	353,468	29,235	455	6,693	1,762	312
0						
Road & Bridge	1,250,835	103,460	1,608	23,689	6,237	1,109
Ambulance	113,199	9,363	146	2,144	564	100
Conservation District	11,348	939	15	215	57	10
Direct Election	51,404	4,252	99	974	256	46
Economic Development						
Employee Benefits	696,777	57,632	968	13,196	3,474	618
Health	35,857	2,966	46	629	179	32
Historical Society	948	78	_	18	5	
Mental Health	31,200	2.581	40	591	156	28
Intellectual Disability	21,747	1.799	28	412	108	10
Noxious Weed	155,489	12,861	200	2.945	775	138
Service Program for the Eld		4.208	65	643	254	45
Special Bridge		7.016	109	1 606	473	75
Special Liability	21165	1 751	22	7,000	201	
	0.167	10.61	4.7.1		00	17
TOTAL	2,879,126	238,141	3,702	54,526	14,356	2,552
County Treas Motor Vehicle Estimate	le Estimate	238,141				
County Treas Recreational Vehicle Estimate	Vehicle Estimate	,	3,702	ı		
County Treas 16/20M Vehicle Estimate	icle Estimate			54,526		
County Treas Commercial Vehicle Tax Estimate	Vehicle Tax Estimate	4)			14,356	
County Treas Watercraft Tax Estimate	ax Estimate				·	2,552
		:				
Motor Vehicle Factor	1	0.08271				
Re	Recreational Vehicle Factor	actor	0.00129			
	)1	16/20M Vehicle Factor	ctor	0.01894		
			Commercial Vehicle Factor	icle Factor	0.00499	
				Watercraft Factor		0.00089

### **Schedule of Transfers**

Expenditure Fund Transferred	Receipt Fund Transferred	Actual Amount for	Current Amount for	Proposed Amount for	Transfers Authorized by
From:	To:	2017	2018	2019	Statute
Motor Vehicle Operating		2,799	2,800	2,800	K.S.A. 8-145
Rural Fire District No. 1	Rural Fire Equipment Reser	13,000	27,000	30,000	K.S.A. 19-3612c
Solid Waste Fund	General	97,190	-	-	K.S.A. 12-825d
***************************************					
L	Total	112,989	29,800	32,800	
	Adjustments*		2,800	2,800	
	Adjusted Totals	112,989	27,000	30,000	

See accompanying summary of significant forecast assumptions and accoountants' report.

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

# STATEMENT OF INDEBTEDNESS

Elk County

en	Principal							0					0						0	
Amount Due 2019	-	$\vdash$																		-
	Interest							0					0						0	
Amount Due 2018	Principal							0		***************************************			0						0	***************************************
Amo 20	Interest							0					0				STREET, STREET		0	
Date Due	Principal																			
	Interest																			
Beginning Amount Outstanding	Jan 1,2018					THE		0					0						0	
Interest Rate	%																			
Date of	Retirement																			
Date of	Issue																			
Type of	Debt	General Obligation:	None					Total G.O. Bonds	Revenue Bonds:	None			Total Revenue Bonds	Other:	None				Total Other	

See accompanying summary of significant forecast assumptions and accoountants' report.

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

				Total			
		Term of	Interest	Amount	Principal	Payments	Payments
Items	Contract	Contract	Rate %	Financed (Beginning Dringing)	Balance On	Due 2018	Due
2 John Deere 575G Motor Grader	6/11/2015	(811110141)	%56 6	(Deginning 1 micipal)	158 057		708 55
Western Star Dumn Truck	10/30/2017	36	%50 6	81 402	81 402	78.751	70,000
ID Hillity Tractor	8/14/2017	09	%000	501,102	51,709	10,07	10,031
JD Cully Hactor	0/11/7/01/	00	0.00.0	00,213	00,213	12,043	12,043
			And River Laboratory and a second sec				
- And Andrew - Andrew							
	***************************************						
				Totals	299,674	96,620	96,620

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list-such transactions are not lease-purchases.

### FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General General	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	783.588	1,308,948	1.227.184
Receipts:	703,300	1,300,740	1,104
Ad Valorem Tax	674,833	3/6 300	xxxxxxxxxxxxxxxx
Delinquent Tax	10,278	7,069	11,600
Motor Vehicle Tax	55,283	67,033	29,235
Recreational Vehicle Tax	885	1,071	455
16/20M Vehicle Tax	0	13,495	6,693
Commercial Vehicle Tax	3,390	4,001	1,762
Watercraft Tax	3,390	339	312
Gross Earnings (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Rental Excise Tax	2	22	22
Countywide Sales Tax	165,549	171,835	165,000
Mineral Production Tax	214	1,300	200
Interest on Tax	20,616	15,500	20,500
State Grant	20,010	13,300	20,300
Local Alcoholic Liquor Tax	7,263	6.795	8,205
Mortgage Registration Fees	7,027	10,000	7,000
County Officer Fees	54,034	24,000	34,000
Service Fees	20	21,000	0
Recycling	5,716	0	0
Operating Transfers from:			
Motor Vehicle Operating Fund	2,799	5,139	2,800
Residual Transfer from:			
Solid Waste Fund	97,190	0	0
Windfarm PILOT	800,000	700,000	700,000
In Lieu of Taxes (IRB)	885	230	885
Interest on Idle Funds	30,745	14,132	14,000
Neighborhood Revitalization Rebate	-286	-69	0
Miscellaneous	4,501	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,940,944	1,388,291	1,002,669
Resources Available:	2,724,532	2,697,239	2,229,853

### FUND PAGE - GENERAL

FUND PAGE - GENERAL			·
Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2017	Estimate for 2018	Year for 2019
Resources Available:	2,724,532	2,697,239	2,229,853
Expenditures:			
County Commission	45,086	46,300	46,300
County Clerk	62,538	70,500	72,500
County Treasurer	60,841	70,000	91,800
County Attorney	69,482	73,792	77,859
Register of Deeds	66,672	73,275	73,275
Unified Court	53,516	72,665	72,665
Courthouse General	287,035	281,337	
Airport	0	10,000	
Appraiser	124,405	145,100	
0	0	0	
County Building Maintenance	78,928	120,900	
Buildings & Equipment - Capital Outlay Proje	0	0	
Sheriff	505,042	426,966	
Emergency Preparedness	35,481	35,970	<del></del>
Coroner	6,155	12,000	
Agricultural Appropriations	5,000	5,000	
Recycling	15,403	24,250	
Social Services for Aged and Poor	15,405	2,000	
0	0	2,000	<del> </del>
Subtotal	1,415,584	1,470,055	2,809,850
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,415,584	1,470,055	2,809,850
Unencumbered Cash Balance Dec 31	1,308,948		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	2,415,643	2,272,742	2,809,850
2017/2010/2017 Budget Authority Amount.	2,413,043	-Appropriated Balance	2,007,030
			2 000 050
	rotat Expenditi	ure/Non-Appr Balance	2,809,850
		Tax Required	579,997
D	elinquent Comp Rate:	2.0%	11,600 591,597
		2018 Ad Valorem Tax	

FUND PAGE - GENERAL DETAIL

FUND PAGE - GENERAL DETAIL			
Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Expenditures	Actual for 2017	Estimate for 2018	Year for 2019
Expenditures:			
County Commission			
Personal Services	42,119	43,000	43,000
Contractual Services	2,667	3,000	3,000
Commodities	300	300	300
	300	300	
[ Total	45,086	46,300	46.300
County Clerk	.5,000	10,500	.0,500
Personal Services	58,454	64,000	66,000
Contractual Services	3,058	4,000	4.000
Commodities	1,426	1,500	1,500
Capital Outlay	1,720	1,000	1,000
Reimbursed Expense	(400)	0	1,000
Total	62,538	70,500	72,500
County Treasurer	02,338	70,300	72,300
	52.706	(1.500	93.000
Personal Services	53,796	61,500	82,000
Contractual Services	4,511	6,900	7,300
Commodities	2,534	1,600	2,500
Total	60,841	70,000	91,800
County Attorney			
Personal Services	62,144	66,010	66,560
Contractual Services	5,680	5,082	8,299
Commodities	1,658	700	1,000
Capital Outlay	1,000	2,000	2,000
Total	69,482	73,792	77,859
Register of Deeds	07,102	13,172	77,007
Personal Services	63,244	66,500	65,000
Contractual Services	1,401	3,175	3,338
Commodities	682	600	1,937
Capital Outlay	1,345	3,000	3,000
Total	66,672	73,275	73,275
Unified Court	00,072	13,213	13,213
Contractual Services	50,383	66,715	66,715
Commodities	3,133	1,500	1,500
Capital Outlay	3,133	4,450	4,450
Capital Outlay	<u> </u>	4,430	4,430
Total	53,516	72,665	72,665
Courthouse General			
Personal Services	(6)	0	0
Contractual Services	257,285	250,000	250,000
Commodities	30,486	30,000	30,000
Capital Outlay	0	1,337	0
Reimbursed Expense	(730)	0	0
Total	287,035	281,337	280,000
Airport	1 207,033	201,557	200,000
Contractual Services	0	10,000	10,000
Commodities		0	10,000
Capital Outlay	0	0	0
Reimbursed Expense - Airport Grant	0	0	0
Total	0	10,000	10,000
10(4)		10,000	
Total - Page 7b	645,170	697,869	724,399

Elk County 2019

426,966

29,640

3,000

2,730

35,970

12,000

12,000

5,000

5,000

600

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462,966

30,000

3,000 2,730

600 10,000

(10,000)

36,330

12,000

12,000

5,000

5,000

2,060,851

**FUND PAGE - GENERAL** 

Total

Total Coroner

Total

Fair

Total

Emergency Preparedness

Personal Services

Commodities

Capital Outlay

Grant Income

Grant Expenses

Contractual Services

Contractual Services

Agricultural Appropriations

FUND FAGE - GENERAL			
Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Expend	Actual for 2017	Estimate for 2018	Year for 2019
Expenditures:			
Appraiser			
Personal Services	71,885	80,000	83,000
Contractual Services	49,653	60,100	60,400
Commodities	3,373	4,000	4,500
Capital Outlay	0	1,000	1,000
Reimbursed Expense	(506)	0	
Total	124,405	145,100	148,900
		0	
Total	0	0	0
County Building Maintenance			
Personal Services	44,169	63,400	68,000
Contractual Services	15,155	25,000	20,000
Commodities	19,714	32,500	27,500
Capital Outlay	0	0	0
Reimbursed Expense	(110)	0	0
Total	78,928	120,900	115,500
Buildings & Equipment - Capital Outlay Project			
Capital Outlay	0	0	1,280,155
Total	0	0	1,280,155
Sheriff			
Personal Services	368,325	318,515	318,515
Contractual Services	96,066	29,741	29,741
Commodities	47,380	78,710	78,710
Capital Outlay	38,833	0	36,000
Reimbursed Expense	(45,562)	0	0
		100000	1100011

505,042

33,011

1,033

1,437

35,481

6,155

6,155

5,000

5,000

0

0

0

755,011 745,936 Total - Page7c See accompanying summary of significant forecast assumptions and accoountants' report. Page 7c

### FUND PAGE - GENERAL

FUND PAGE - GENERAL	Prior Year	C V	Danier de Danders
Adopted Budget		Current Year	Proposed Budget
General Fund - Detail Expend	Actual for 2017	Estimate for 2018	Year for 2019
Expenditures:			
Recycling	12.200	12.000	14.50
Personal Services	13,286	13,000	14,500
Contractual Services	860	2,400	1,500
Commodities	1,257	3,250	1,000
Capital Outlay	0	5,600	5,600
Total	15,403	24,250	22,600
Social Services for Aged and Poor			
CASA	0	1,000	1,000
Child Advocasy	0	1,000	1,000
Total	0	2.000	2.00/
Total	U	2,000	2,000
Total	0	0	(
Total	0	0	(
Total	0	0	(
Total	0	0	
l'otal l	0	0	(
- Total	0	0	
Total - Page7d	15,403	26,250	24,600

Total - Page7d
See accompanying summary of significant forecast assumptions and accoountants' report.
Page 7d

FUND PAGE - GENERAL Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Total	0	0	(
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Total	0	0	(
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Total	0	0	(
Total	0	0	0
Total	<u> </u>	<u> </u>	
Total	0	0	0
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<u> Fotal</u>	0	0	C
Fotal	0	0	
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<b>Fotal</b>	0	0	(
Total - Page7e	0	0	(

Page 7e

FUND PAGE - GENERAL

2019

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Expend	Actual for 2017	Estimate for 2018	Year for 2019
Expenditures:			

Actual for 2017	Estimate for 2018	Year for 2019
0	0	
0	0	
0	0	
0	0	
0	0	
0	0	
U	U	
0	0	
U	U	
645,170	697,869	724,39
755,011	745,936	2,060,85
15.403	26,250	24,60
0	0	
	0 0 0 0 0 0 0 0 645,170	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Total Detail Expenditures\*\*

1,415,584

1,470,055

\*\* Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

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Elk County

FUND PAGE FOR FUNDS WITH A TAX LEVY

FUND PAGE FOR FUNDS WITH A TAX			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Road & Bridge	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	-44,816	43,545	43,699
Receipts:			
Ad Valorem Tax	1,030,757		xxxxxxxxxxxxxxxx
Delinquent Tax	25,614	25,017	
Motor Vehicle Tax	102,065	100,654	
Recreational Vehicle Tax	1,633	1,608	
16/20M Vehicle Tax	0	20,265	
Commercial Vehicle Tax	6,259	6,005	
Watercraft Tax	0	509	
Rental Excise Tax	4	0	
In Lieu of Tax	1,329	1,300	
Special City & County Highway	181,456	187,300	
Federal Grants	38,054	0	0
Connecting Links	76,541	0	0
Windfarm PILOT	250,000	250,000	250,000
Service Fees	475	230,000	
Equalization & Adjustment	12,240	0	0
Equalization & Rejustment	12,240	J	<u> </u>
Insurance Proceeds	47,500	0	0
	***************************************		······································
		***************************************	
		,	
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate	-429	-242	0
Miscellaneous	22,319	0	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,795,817	1,818,234	601,835
Resources Available:	1,751,001	1,861,779	645,534

| Resources Available: 1,751,001 1,861,779 |
| See accompanying summary of significant forecast assumptions and accoountants' report.
| Page No. 8

22,661 1,155,716

Elk County 2019

FUND PAGE - ROAD Adopted Budget	Prior Year	Current Year	Proposed Budget
Road & Bridge	Actual for 2017	Estimate for 2018	Year for 2019
Resources Available:	1,751,001	1,861,779	645,534
Expenditures from detail page:			
Maintenance	1,707,456	1,818,080	1,778,589
	0	0	
	0	0	
	0	0	
	0	0	
	0	0	
Subtotal	1,707,456	1,818,080	1,778,589
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp	1 -0 - 1 - 1	1.010.000	
Total Expenditures	1,707,456	1,818,080	1,778,589
Unencumbered Cash Balance Dec 31	43,545		XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	1,872,000	1,818,080	1,778,589
	Non-	Appropriated Balance	
	Total Expenditu	ire/Non-Appr Balance	1,778,589
		Tax Required	1,133,055
D	alimaniant Comm Datas	2.00/	22.661

See accompanying summary of significant forecast assumptions and accoountants' report.

Delinquent Comp Rate:

2.0%

Amount of 2018 Ad Valorem Tax

### **FUND PAGE - ROAD DETAIL**

FUND PAGE - ROAD DETAIL			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Road & Bridge Fund	Actual for 2017	Estimate for 2018	Year for 2019
Expenditures:			
Maintenance			
Personal Services	477,874	408,080	428,080
Contractual Services	193,188	166,000	186,000
Commodities	974,328	924,000	844,000
Capital Outlay	69,300	326,000	326,509
Reimbursed Expense	(7,234)	(6,000)	(6,000)
Total	1,707,456	1,818,080	1,778,589
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total Detail Expenditures**	1,707,456	1,818,080	1,778,589

<sup>\*\*</sup> Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Actual for 2017   Estimate for 2018   Year for 2019	Adopted Budget	Prior Year	Current Year	Proposed Budget
Receipts	Ambulance	Actual for 2017	Estimate for 2018	Year for 2019
Ad Valorem Tax	Unencumbered Cash Balance Jan 1	65,421	27,465	3,038
Delinquent Tax	Receipts:			
Motor Vehicle Tax	Ad Valorem Tax	77,661	110,935	xxxxxxxxxxxxxxxx
Recreational Vehicle Tax	Delinquent Tax	1,966	2,264	3,126
16/20 M Vehicle Tax	Motor Vehicle Tax	8,233	7,563	9,363
Commercial Vehicle Tax	Recreational Vehicle Tax	132	121	146
Watercraft Tax	16/20 M Vehicle Tax	0	1,523	2,144
In Lieu of Tax	Commercial Vehicle Tax	505	451	564
Service Fees		0	38	100
Interest on Idle Funds	In Lieu of Tax	100	200	200
Neighborhood Revitalization Rebate   -32   -22   0	Service Fees	137,157	125,000	125,000
Neighborhood Revitalization Rebate   -32   -22   0			· · · · · · · · · · · · · · · · · · ·	
Neighborhood Revitalization Rebate   -32   -22   0				
Miscellaneous   3,423   0   0   0     Does miscellaneous exceed 10% of Total Rec               Total Receipts   229,145   248,073   140,643       Resources Available:   294,566   275,538   143,681       Expenditures:               Personal Services   209,150   215,000   228,000       Contractual Services   13,436   13,000   26,000       Commodities   17,804   44,500   46,000       Capital Outlay   29,863   0   0   0       Capital Outlay   29,863   0   0   0       Cash Forward (2019 column)   0   0   0   0       Miscellaneous   0   0   0   0       Does miscellaneous exceed 10% of Total Exp         Total Expenditures   267,101   272,500   300,000       Unencumbered Cash Balance Dec 31   27,465   3,038   xxxxxxxxxxxxxxxxxxxxxxxxx   2017/2018/2019 Budget Authority Amount:   278,412   272,500   300,000       Total Expenditures   278,412   272,500   300,000       Non-Appropriated Balance				
Does miscellaneous exceed 10% of Total Rec			-22	0
Total Receipts   229,145   248,073   140,643		3,423	0	0
Resources Available:   294,566   275,538   143,681	Does miscellaneous exceed 10% of Total Rec			
Expenditures:	Total Receipts	229,145	248,073	140,643
Public Safety	Resources Available:	294,566	275,538	143,681
Personal Services   209,150   215,000   228,000	Expenditures:			
Contractual Services   13,436   13,000   26,000	Public Safety			
Commodities	Personal Services	209,150	215,000	228,000
Capital Outlay   29,863   0   0   0     Reimbursed Expense   -3,152   0   0   0     Cash Forward (2019 column)   0   0   0     Miscellaneous   0   0   0     Does miscellaneous exceed 10% of Total Exp     Total Expenditures   267,101   272,500   300,000     Unencumbered Cash Balance Dec 31   27,465   3,038   xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	Contractual Services	13,436	13,000	26,000
Reimbursed Expense   -3,152   0   0   0   0   0   0   0   0   0	Commodities	17,804	44,500	46,000
Cash Forward (2019 column)   0   0   0	Capital Outlay	29,863	0	0
Miscellaneous   0   0   0		-3,152	0	0
Does miscellaneous exceed 10% of Total Exp	Cash Forward (2019 column)		0	0
Total Expenditures   267,101   272,500   300,000	Miscellaneous		0	0
Unencumbered Cash Balance Dec 31   27,465   3,038   xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	Does miscellaneous exceed 10% of Total Exp			
2017/2018/2019 Budget Authority Amount:   278,412   272,500   300,000	Total Expenditures	267,101	272,500	300,000
278,412   272,500   300,000   Non-Appropriated Balance   Total Expenditure/Non-Appr Balance   Tax Required   156,319   Delinquent Comp Rate: 2.0%   3,126	Unencumbered Cash Balance Dec 31	27,465	3,038	xxxxxxxxxxxxxx
Non-Appropriated Balance   300,000	2017/2018/2019 Budget Authority Amount:	278,412		
Total Expenditure/Non-Appr Balance         300,000           Tax Required         156,319           Delinquent Comp Rate:         2.0%         3,126	, , , , , , , , , , , , , , , , , , , ,			
Tax Required         156,319           Delinquent Comp Rate:         2.0%         3,126				300.000
Delinquent Comp Rate: 2.0% 3,126		<b>,</b>		
	I	Delinquent Comp Rate:		
				159,445

Adopted Budget	Prior Year	Current Year	Proposed Budget
Conservation District	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	1.320	172	724
Receipts:			
Ad Valorem Tax	9,652	11,121	xxxxxxxxxxxxxxx
Delinquent Tax	241	227	236
Motor Vehicle Tax	882	941	939
Recreational Vehicle Tax	14	15	15
16/20 M Vehicle Tax	0	189	215
Commercial Vehicle Tax	54	56	57
Watercraft Tax	0	5	10
In Lieu of Tax	13	0	
Interest on Idle Funds		0	0
Neighborhood Revitalization Rebate	-4	-2	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	10,852	12,552	1,472
Resources Available:	12,172	12,724	2,196
Expenditures:			
Agriculture			
Contractual Services	12,000	12,000	12,000
Cash Forward (2019 column)	0	0	2.000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	12,000	12,000	14,000
Unencumbered Cash Balance Dec 31	172	724	xxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	12,000	12,000	14,000
£,	Non	-Appropriated Balance	
		ure/Non-Appr Balance	14,000
		Tax Required	
	Delinquent Comp Rate:	2.0%	236

### FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Direct Election	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	2,632	3,983	
Receipts:			
Ad Valorem Tax	30,472	50,376	xxxxxxxxxxxxxxx
Delinquent Tax	733	1,028	
Motor Vehicle Tax	2,155	2,956	4,252
Recreational Vehicle Tax	34	47	66
16/20 M Vehicle Tax	0	595	974
Commercial Vehicle Tax	132	176	256
Watercraft Tax	0	15	46
In Lieu of Tax	39	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-12	-10	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	33,553	55,183	6,759
Resources Available:	36,185	59,166	15,733
Expenditures:		·	
General Government			
Personal Services	19,588	20,192	33,000
Contractual Services	9,408	25,000	25,000
Commodities	3,206	5,000	5,000
Capital Outlay	0	0	1,000
Cash Forward (2019 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	32,202	50,192	64,000
Unencumbered Cash Balance Dec 31	3,983	8,974	xxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	38,000	55,192	64,000
	Non	-Appropriated Balance	
		ure/Non-Appr Balance	64,000
	•	Tax Required	48,267
ī	Delinquent Comp Rate:	2.0%	965
	Amount of	2018 Ad Valorem Tax	49,232
Adapted Dudget		,	

### Adopted Budget

· · · · · · · · · · · · · · · · · · ·	Prior Year	Current Year	Proposed Budget
Economic Development	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	45,181	45,298	45,298
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXXX
Delinquent Tax	117	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20 M Vehicle Tax	0	0	
Commercial Vehicle Tax		0	
Watercraft Tax	0	0	
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	117	0	0
Resources Available:	45,298	45,298	45,298
Expenditures:			
Economic Development			
Contractual Services	0	0	45,298
Cash Forward (2019 column)	0	0	0
Miscellaneous	U	<u>U</u>	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	45,298
Unencumbered Cash Balance Dec 31	45,298	45,298 45,181	XXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	48,371 Non	45,298	
	45,298		
	43,298		
г	Delinguent Comp Rate:	Tax Required 2.0%	0
ı		2018 Ad Valorem Tax	
	Amount of	2010 Au Vaioreili Tax	<u>U</u>

FUND PAGE FOR	FUNDS	WITH A	TAX	LEVY
Adonted Budget				Pi

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	517,635	511,481	328,926
Receipts:			
Ad Valorem Tax	691,537	682,841	xxxxxxxxxxxxxxxx
Delinquent Tax	19,121	13,936	13,495
Motor Vehicle Tax	72,012	67,319	57,632
Recreational Vehicle Tax	1,152	1,075	896
16/20 M Vehicle Tax	0	13,553	13,196
Commercial Vehicle Tax	4,416	4,016	3,474
Watercraft Tax	0	340	618
Rental Excise	3	0	0
In Lieu of Tax	889	0	0
Prior Year Encumbrance Cancelled	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-287	-135	0
Miscellaneous	1,369	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	790,212	782,945	89,311
Resources Available:	1,307,847	1,294,426	418,237
Expenditures:			
Employee Benefits		0	
Health Insurance	504,819	580,000	700,000
KPERS	132,854	175,000	165,000
Life Insurance	3,437	3,500	5,000
Social Security	118,685	125,000	130,000
Unemployment	1,199	2,000	3,000
Workmen's Compensation	45,879	80,000	90,000
Reimbursed Expense	-10,507	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	796,366	965,500	1,093,000
Unencumbered Cash Balance Dec 31	511,481	328,926	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	1,140,150	1,040,150	1,093,000
	Non	-Appropriated Balance	
	Total Expendit	ure/Non-Appr Balance	1,093,000
	•	Tax Required	674,763
Ε	Delinquent Comp Rate:	2.0%	13,495

Total Expenditures	796,366	965,500	1,093,000
Unencumbered Cash Balance Dec 31	511,481	328,926	xxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	1,140,150	1,040,150	1,093,000
	Non	-Appropriated Balance	
	Total Expendit	ture/Non-Appr Balance	1,093,000
		Tax Required	674,763
	Delinquent Comp Rate:	2.0%	13,495
	Amount of	2018 Ad Valorem Tax	688,258
Adopted Budget	Prior Year	Current Year	Proposed Budget
Health	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	51,563	61,214	39,249
Receipts:			
Ad Valorem Tax	25,437	35,140	xxxxxxxxxxxxx
Delinquent Tax	658	717	695
Motor Vehicle Tax	2,606	2,484	2,966
Recreational Vehicle Tax	42	40	46

Receipts:			
Ad Valorem Tax	25,437	35,140	xxxxxxxxxxxxxxx
Delinguent Tax	658	717	695
Motor Vehicle Tax	2,606	2,484	2,966
Recreational Vehicle Tax	42	40	46
16/20 M Vehicle Tax	0	500	679
Commercial Vehicle Tax	160	148	179
Watercraft Tax	0	13	32
In Lieu of Tax	33	100	. 0
Federal Grants	16,944	7,500	6,000
State Grant	12,055	0	6,000
Service Fees	12,738	8,000	8,000
Reimbursed Expenses	0		0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-11	-7	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	70,662	54,635	24,597
Resources Available:	122,225	115,849	63,846
Expenditures:			
Health			
Personal Services	54,697	68,000	68,000
Contractual Services	5,842		1,500
Commodities	32,603	29,100	29,100
Capital Outlay	0	0	0
Reimbursed Expense	-32,131	-22,000	0
Cash Forward (2019 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	61,011	76,600	98,600
Unencumbered Cash Balance Dec 31	61,214	39,249	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	75,400	76,600	98,600
	Nor	-Appropriated Balance	
	Total Expendi	ture/Non-Appr Balance	98,600
	•	Tax Required	
	Delinguent Comp Rate:	2.0%	695
		2018 Ad Valorem Tax	

See accompanying summary of significant forecast assumptions and accoountants' report.

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FUND PAGE	FOR	<b>FUNDS</b>	WITH	A	TAX	LEVY
Adopted Budge	ot					P

Adopted Budget	Prior Year	Current Year	Proposed Budget
Historical Society	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	109	25	73
Receipts:			
Ad Valorem Tax	816	929	XXXXXXXXXXXXXXXXXX
Delinquent Tax	20	19	26
Motor Vehicle Tax	74	78	78
Recreational Vehicle Tax	1	1	1
16/20 M Vehicle Tax	0	16	18
Commercial Vehicle Tax	4	5	
Watercraft Tax	0	0	
In Lieu of Tax	1	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	916	1,048	129
Resources Available:	1,025	1,073	202
Expenditures:			
Culture & Recreation			
Contractual Services	1,000	1,000	1,000
Cash Forward (2019 column)	0	0	500
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,000	1,000	1,500
Unencumbered Cash Balance Dec 31	25	73	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	1,000	1,000	1,500
,	Non	-Appropriated Balance	
		ure/Non-Appr Balance	
		Tax Required	
1	Delinquent Comp Rate:	2.0%	26
•		2018 Ad Valorem Tax	
	· mount of	/ to / thoron lux	1,327

Adopted Budget	Prior Year	Current Year	Proposed Budget
Mental Health	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	3,170	479	2,046
Receipts:	3,1,0		2,010
Ad Valorem Tax	26,993	30 576	xxxxxxxxxxxxxxx
Delinquent Tax	664	624	619
Motor Vehicle Tax	2,439	2.631	2,581
Recreational Vehicle Tax	39	42	40
16/20 M Vehicle Tax	0	530	591
Commercial Vehicle Tax	150	157	156
Watercraft Tax	0	13	28
In Lieu of Tax	35	0	0
		******	
			····
	· · · · · · · · · · · · · · · · · · ·		
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-11	-6	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	30,309	34,567	4,015
Resources Available:	33,479	35,046	6,061
Expenditures:		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	
Health			
Contractual Services (Four County Mental H	33.000	33.000	33.000
Cash Forward (2019 column)	0	0	4,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	33,000	33,000	37,000
Unencumbered Cash Balance Dec 31	479	2,046	xxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	33,000	33,000	37,000
	Non	-Appropriated Balance	
	ure/Non-Appr Balance	37,000	
	Tax Required	30,939	
г	Delinquent Comp Rate:	2.0%	619
L	2018 Ad Valorem Tax	31,558	
	Amount of	ZOTO AU VAIOTEIII TAX	31,338

FUND PAGE	FOR	<b>FUNDS</b>	WITH	A	TAX	LEVY
Adonted Budge	et .					P

Adopted Budget	Prior Year	Current Year	Proposed Budget
Intellectual Disability	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	2,312	308	1,388
Receipts:			
Ad Valorem Tax	18,704	21,312	xxxxxxxxxxxxxxxx
Delinquent Tax	457	435	436
Motor Vehicle Tax	1,688	1,823	1,799
Recreational Vehicle Tax	27	29	28
16/20 M Vehicle Tax	0	367	412
Commercial Vehicle Tax	104	109	108
Watercraft Tax	0	9	19
In Lieu of Tax	24	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-8	-4	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	20,996	24,080	2,802
Resources Available:	23,308	24,388	4,190
Expenditures:			
Health			
Contractual Services	23,000	23,000	23.000
			***************************************
Cash Forward (2019 column)	0	0	3,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	23,000	23,000	26,000
Unencumbered Cash Balance Dec 31	308		xxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	23.000	23.000	26,000
2017/2010/2019 Enagor Hamority / Milount.		-Appropriated Balance	20,000
		ure/Non-Appr Balance	26,000
	rotar expendit	Tax Required	21,810
1	Delinquent Comp Rate:	2.0%	436
•		2018 Ad Valorem Tax	22,246
	AHOURT OF	ZOTO MG Valorem Tax	22,246

Adopted Budget	Prior Year	Current Year	Proposed Budget
Noxious Weed	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	6.369	5.885	5.853
Receipts:	0,507	5,005	5,055
Ad Valorem Tax	43,767	152 379	xxxxxxxxxxxxxx
Delinguent Tax	875	3.110	2,357
Motor Vehicle Tax	3,911	4,297	12,861
Recreational Vehicle Tax	63	69	200
16/20 M Vehicle Tax	0	865	2.945
Commercial Vehicle Tax	240	256	775
Watercraft Tax	0	22	138
In Lieu of Tax	57	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-18	-30	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	48,895	160,968	19,276
Resources Available:	55,264	166,853	25,129
Expenditures:			
Agriculture			
Personal Services	4,267	89,000	89,000
Contractual Services	3,498	16,600	16,600
Commodities	115,088	105,400	87,400
Reimbursed Expense	-73,474	-50,000	-50,000
Cash Forward (2019 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	49,379	161,000	143,000
Unencumbered Cash Balance Dec 31	5,885	5,853	xxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	58,450	161,000	143,000
	Non	-Appropriated Balance	
	Total Expendit	ure/Non-Appr Balance	143,000
		Tax Required	117,871
1	Delinquent Comp Rate:	2.0%	2,357
		2018 Ad Valorem Tax	120,228

### FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Service Program for the Elderly	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	4,838	1,388	3,880
Receipts:			
Ad Valorem Tax	44,396	49,854	xxxxxxxxxxxxxxxx
Delinquent Tax	1,083	1,017	1,122
Motor Vehicle Tax	3,997	4,330	4,208
Recreational Vehicle Tax	64	69	65
16/20 M Vehicle Tax	0	872	963
Commercial Vehicle Tax	245	258	254
Watercraft Tax	0	22	45
In Lieu of Tax	57	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-18	-10	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	49,824	56,412	6,657
Resources Available:	54,662	57,800	10,537
Expenditures:			
Social Services for Aged and Poor			
Contractual Services	53,274	53,920	66,650
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	53,274	53,920	66,650
Unencumbered Cash Balance Dec 31	1.388	3,880	XXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	53.920	53,920	66,650
	Non	-Appropriated Balance	
		ure/Non-Appr Balance	66,650
	2 0101 2poliun	Tax Required	56,113
1	Delinguent Comp Rate:	2.0%	1,122
		2018 Ad Valorem Tax	57,235
	Amount of	ZOTO AU VAIOTEIII TAX	31,233

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Bridge	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	94,755	32,945	0
Receipts:			
Ad Valorem Tax	49,306	83,122	xxxxxxxxxxxxxxx
Delinquent Tax	1,191	1,696	1,079
Motor Vehicle Tax	5,070	4,824	7,016
Recreational Vehicle Tax	81	77	109
16/20 M Vehicle Tax	0	971	1,606
Commercial Vehicle Tax	311	288	423
Watercraft Tax	0	24	75
In Lieu of Tax	64	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-21	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	56,002	91,002	10,308
Resources Available:	150,757	123,947	10,308
Expenditures:			
Public Works			
Contractual Services	12,899	0	0
Commodities	104,913	123,947	0
Capital Outlay	0	0	64,248
Cash Forward (2019 column)		0	
Miscellaneous		0	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	117,812	123,947	64,248
Unencumbered Cash Balance Dec 31	32,945		XXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	120.750	241,500	64,248
2017/2016/2019 Budget Authority Amount: [		-Appropriated Balance	04,248
		ure/Non-Appr Balance	64.248
		Tax Required	
r	Delinquent Comp Rate:	2.0%	1.079
L		2018 Ad Valorem Tax	
	Amount of	2016 Au vaiorem 1ax	55,019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Liability	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	22,111	22,248	
Receipts:			
Ad Valorem Tax	21,716	20,742	xxxxxxxxxxxxxxx
Delinquent Tax	538		429
Motor Vehicle Tax	1,911	2,115	1,751
Recreational Vehicle Tax	30	34	27
16/20 M Vehicle Tax	0	426	401
Commercial Vehicle Tax	117	126	106
Watercraft Tax	0	11	19
In Lieu of Tax	28	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-9	-4	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	24,331	23,873	2,733
Resources Available:	46,442	46,121	23,569
Expenditures:			
General Government			
Contractual Services	24,194	25,285	45,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	24,194	25,285	45,000
Unencumbered Cash Balance Dec 31	22,248	20,836	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	35,000	35,000	45,000
	Non	-Appropriated Balance	
		ure/Non-Appr Balance	45,000
		Tax Required	21.431
Г	Delinquent Comp Rate:	2.0%	429
•		2018 Ad Valorem Tax	21,860
	. anodit of	==== rad raiorem rax	21,800]

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	71010011012011	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax		~	
Motor Vehicle Tax	***************************************		
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:	<u>V</u>	<u></u>	0
Laponditures.	***************************************		
	······································	***************************************	
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0		xxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	0	0	0
2017/2010/2017 Budget Admothly Amount.		-Appropriated Balance	<u> </u>
		ture/Non-Appr Balance	
	i otai Expendi	• •	0
_		Tax Required	0
I	Delinquent Comp Rate:	2.0%	0
	Amount of	2018 Ad Valorem Tax	0

### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Alcohol Program	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	739	0	0
Receipts:			
Local Alcoholic Liquor Tax	7,263	6,795	8,206
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	7,263	6,795	8,206
Resources Available:	8,002	6,795	8,206
Expenditures:			
Health			
Contractual Services	8,002	6,795	8,206
Cash Forward (2019 column)		0	
Miscellaneous		0	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	8,002	6,795	8,206
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	6,982	7,534	8,206

See Tab A

### Adopted Budget

' <sup>5</sup>	D 1 37	G 177	D 15 1
	Prior Year	Current Year	Proposed Budget
Special Parks and Recreation	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	739	259	0
Receipts:			
Local Alcoholic Liquor Tax	7,263	6,795	8,206
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	7,263	6,795	8,206
Resources Available:	8,002	7,054	8,206
Expenditures:			
Culture & Recreation			
Parks & Recreation	7,743	7,054	8,206
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	7,743	7,054	8,206
Unencumbered Cash Balance Dec 31	259	0	0
2017/2018/2019 Budget Authority Amount:	7,743	7,534	8,206

### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Emergency Telephone Service	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	119,176	114,068	102,068
Receipts:			
Emergency Telephone Tax	49,998	45,000	55,000
Interest on Idle Funds	393	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	50,391	45,000	55,000
Resources Available:	169,567	159,068	157,068
Expenditures:			
Public Safety			
Contractual Services	15,099	16,000	20,000
Capital Outlay	40,400	41,000	137,068
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	55,499	57,000	157,068
Unencumbered Cash Balance Dec 31	114,068	102,068	0
2017/2018/2019 Budget Authority Amount:	178,193	164,175	157,068

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Solid Waste	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	97,189	0	0
Receipts:			
Service Fees	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	97,189	0	0
Expenditures:			
Residual Transfer to General Fund	97,189	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	97,189	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount:	111,189	14,000	0

Non-Budgeted Funds-A

NON-BUDGETED FUNDS (A) (Only the actual budget year for 2017 is to be shown)

		Γ	T	1						Г	Г	1								Γ-	*	*
		Total	184,344							41,911	226,255									63,802	162,453	162,453
	ey Training		1,145		928					928	2,073			1,731						1,731	342	
(5) Fund Name:	Prosecuting Attorney Training	Unencumbered	Cash Balance Jan 1	Receipts:	Officer Fees					Total Receipts	Resources Available:	Expenditures:	General Government	Contractual Services						Total Expenditures	Cash Balance Dec 31	•
	perating		2,799		27,318	999				27,983	30,782			19,374	1,279	2,342	-151		2,799	25,643	5,139	
(4) Fund Name:	Motor Vehicle C	Unencumbered	Cash Balance Jan 1	Receipts:	Officer Fees	Misc			A CONTRACTOR OF THE PROPERTY O	Total Receipts	Resources Available:	Expenditures:	General Government	Personal Services	Contractual Services	Commodities	Reimbursed Expense	Operating Transfers to	General Fund	Total Expenditures	Cash Balance Dec 31	
	Equipmen		41,000			13,000				13,000	54,000			24,845						24,845	29,155	
(3) Fund Name:	Reserve pecial Rural Fire Equipmen Motor Vehicle Operating	Unencumbered	Cash Balance Jan 1	Receipts:	Operating Transfers from	Rural Fire Dist No 1				Total Receipts	Resources Available:	Expenditures:	Public Safety	Capital Outlay						Total Expenditures	Cash Balance Dec 31	
	it Reserve		137,520							0	137,520			11,583						11,583	125,937	
(2) Fund Name:	Special Equipment R	Unencumbered	Cash Balance Jan 1	Receipts:						Total Receipts	Resources Available:	Expenditures:	General Government	Capital Outlay						Total Expenditures	Cash Balance Dec 31	
	ding		1,880							0	1,880									0	1,880	
(1) Fund Name:	Special Building	Unencumbered	Cash Balance Jan 1	Receipts:						Total Receipts	Resources Available:	Expenditures:								Total Expenditures	Cash Balance Dec 31	

\*\*Note: These two block figures should agree.

31,894

Total

Elk County

Non-Budgeted Funds-B

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2017 is to be shown)

ecial Law Enforcement Trubunty Treasurer's Technolog County Clerk's Technology Legister of Deeds Technolog Prosecuting Attorney Trust 2,450 2,450 2,400 20 20 0 0 (5) Fund Name: Contractual Services Cash Balance Dec 31 General Government Resources Available: Cash Balance Jan 1 Total Expenditures Unencumbered Total Receipts Expenditures: Officer Fees Receipts: 2,005 24,968 3,020 27,988 1,972 3,020 33 (4) Fund Name: Contractual Services Cash Balance Dec 31 Resources Available: General Government Cash Balance Jan 1 Personal Services Total Expenditures Unencumbered Total Receipts Expenditures: Officer Fees Receipts: 1,035 33 1,790 755 755 33 3) Fund Name: Contractual Services Cash Balance Dec 31 Resources Available: General Government Cash Balance Jan 1 Total Expenditures Unencumbered **Total Receipts** Officer Fees Expenditures: Receipts: 1,183 1,938 1,531 755 755 407 (2) Fund Name: Cash Balance Dec 31 Resources Available: General Government Cash Balance Jan 1 Personal Services Total Expenditures Unencumbered Total Receipts Expenditures: Officer Fees Receipts: 9,748 2,308 7,440 9,748 7,277 163 0 0 (1) Fund Name: Cash Balance Dec 31 Resources Available; Cash Balance Jan 1 Total Expenditures Sale of Property Unencumbered Commodities **Fotal Receipts** Expenditures: Public Safety Officer Fees Receipts:

12,020

\*\*Note: These two block figures should agree.

\* \* \* \*

41,469

2,445

Total 92,468

Elk County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2017 is to be shown)

			) ()	у те аспан риад	ei year Jor	(Only the actual anaget year for 2017 is to be shown)	(us		
Non-Budgeted Funds-C	unds-C								
(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Fish and Game Prosecuting Fees	osecuting Fe	Sheriff's Equipment Reserve	ant Reserve	CDBG Micro Loan	Loan	FEMA Grant	ınt	mergency Prepare	mergency Preparedness Planning Gr
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan I	175	Cash Balance Jan 1	7,759	Cash Balance Jan I	72,653	Cash Balance Jan 1	16	Cash Balance Jan 1	11,865
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Officer Fees	0	Officer Fees	3,258	Interest on Investments	143	Fed Financial Assistance	0	Fed Financial Assistance	0
			_	Loan Repayment	5,459			Reimbursed Expense	35
Total Receipts	0	Total Receipts	3,258	Total Receipts	5,602	Total Receipts	0	Total Receipts	35
Resources Available:	175	Resources Available:	11,017	Resources Available:	78,255	Resources Available:	91	Resources Available:	11,900
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
General Government		Public Safety		Economic Development		Public Safety		General Government	
Contractual Services	0	Commodities	3,015	Contractual Services	0	Contractual Services	0	Contactual Services	641
		Capital Outlay	1,065					Commodities	8,500
Total Expenditures	0	Total Expenditures	4,080	Total Expenditures	0	Total Expenditures	0	Total Expenditures	9,141
Cash Balance Dec 31	175	Cash Balance Dec 31	6,937	Cash Balance Dec 31	78,255	Cash Balance Dec 31	16	Cash Balance Dec 31	2,759

8,895

\*\*Note: These two block figures should agree.

13,221 88,142 88,142

Elk County

Non-Budgeted Funds-D

NON-BUDGETED FUNDS (D) (Only the actual budget year for 2017 is to be shown)

		Total	44,696							1,415	46,111							233	45,878 **	
										0	0							0	0	
(5) Fund Name:		Unencumbered	Cash Balance Jan 1	Receipts:						Total Receipts	Resources Available:	Expenditures:						Total Expenditures	Cash Balance Dec 31	
										0	0							0	0	
(4) Fund Name:		Unencumbered	Cash Balance Jan 1	Receipts:						Total Receipts	Resources Available:	Expenditures:						Total Expenditures	Cash Balance Dec 31	
	nts		29,188		0					0	29,188			0				0	29,188	
(3) Fund Name:	Other Grants	Unencumbered	Cash Balance Jan 1	Receipts:	Fed Financial Assistance					Total Receipts	Resources Available:	Expenditures:	General Government	Contractual Services				Total Expenditures	Cash Balance Dec 31	
	ees		9,654		1,250					1,250	10,904			0				0	10,904	
(2) Fund Name:	Diversion Fee	Unencumbered	Cash Balance Jan 1	Receipts:	Officer Fees					Total Receipts	Resources Available;	Expenditures:	General Government	Contractual Services				Total Expenditures	Cash Balance Dec 31	
	ict Trust		5,854		15	150				165	6,019			233				233	5,786	
(1) Fund Name:	Rural Fire District Trust	Unencumbered	Cash Balance Jan 1	Receipts:	Interest on Investment	Donations				Total Receipts	Resources Available:	Expenditures:	Public Safety	Connmodities				Total Expenditures	Cash Balance Dec 31	

\*\*Note: These two block figures should agree.

### FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Rural Fire District No. 1	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	2,776	11,845	13,163
Receipts:	2,7,0	11,013	15,105
Ad Valorem Tax	102,005	103 794	xxxxxxxxxxxxxx
Delinquent Tax	1,485	1,048	
Motor Vehicle Tax	7,917	7.333	6,715
Recreational Vehicle Tax	122	122	100
16/20M Vehicle Tax	0	2,413	2,429
Commercial Vehicle Tax	508	450	422
Watercraft Tax	0	51	91
LAVTR	0	0	0
In Lieu of Taxes	0	0	0
IN LICE OF TRACS	0	V	V
			**····································
		· · · · · · · · · · · · · · · · · · ·	
		***************************************	
L. L			
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	974	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	113,011	115,211	10,882
Resources Available:	115,787	127,056	24,045
Expenditures:			
Public Safety	22.22.2		
Personal Services	20,786	20,000	22,000
Contractual Services	28,834	18,000	29,000
Commodities	41,322	48,893	48,000
Capital Outlay	0		7,536
Operating Transfers to:			
Rural Fire Equipment Reserve Fund	13,000	27,000	30,000
: 			
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	103,942	113,893	136,536
Unencumbered Cash Balance Dec 31	11,845		xxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	131,435	115,209	136,536
,		-Appropriated Balance	/
		ure/Non-Appr Balance	136,536
		Tax Required	112,491
r	Delinquent Comp Rate:	1.0%	1,125
		2018 Ad Valorem Tax	113,616
	/ inodite of	20.0716 Talorom Tax	115,010

### NOTICE OF BUDGET HEARING

### The governing body of

will meet on August 13, 2018 at 1:00 PM at Elk County Commission Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Elk County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

[	Prior Year Actual	for 2017	Current Year Estimate for 2018		Proposed Budget Year for 2019			
[		Actual		Actual	Budget Authority	Amount of 2018	Est.	
FUND	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	Ad Valorem Tax	Tax Rate*	
General	1,415,584	27.777	1,470,055	13.574	2,809,850	591,597	21,505	
Road & Bridge	1,707,456	41.709	1,818,080	48.034	1,778,589	1,155,716	42.011	
Ambulance	267,101	3.135	272,500	4.347	300,000	159,445	5.796	
Conservation District	12,000	0.390	12,000	0.436	14,000	12,040	0.438	
Direct Election	32,202	1.225	50,192	1.974	64,000	49,232	1.790	
Economic Development					45,298			
Employee Benefits	796,366	27.896	965,500	26.757	1,093,000	688,258	25.019	
Health	61,011	1.030	76,600	1.377	98,600	35,449	1.289	
Historical Society	1,000	0.033	1,000	0.037	1,500	1,324	0.048	
Mental Health	33,000	1.091	33,000	1.199	37,000	31,558	1.147	
Intellectual Disability	23,000	0.756	23,000	0.836	26,000	22,246	0.809	
Noxious Weed	49,379	1.781	161,000	5.971	143,000	120,228	4,370	
Service Program for the E	53,274	1.795	53,920	1.954	66,650	57,235	2,081	
Special Bridge	117,812	1.999	123,947	3.258	64,248	55,019	2.000	
Special Liability	24,194	0.877	25,285	0.813	45,000	21,860	0.795	
Special Alcohol Program	8,002		6,795		8,206			
Special Parks and Recreat	7,743		7,054		8,206			
Emergency Telephone Ser	55,499		57,000		157,068			
Solid Waste	97,189							
Non-Budgeted Funds-A	63,802							
Non-Budgeted Funds-B	2,445							
Non-Budgeted Funds-C	13,221							
Non-Budgeted Funds-D	233							
Totals	4,841,513	111.494	5,156,928	110.567	6,760,215	3,001,207	109.098	
Less: Transfers	112,989		27,000		30,000			
Net Expenditure	4,728,524		5,129,928		6,730,215			
Total Tax Levied	2,776,435		2,879,126	ĺ	XXXXXXXXXXXXXXXXX			
Assessed Valuation	24,903,803		26,040,957	[	27,509,825			
Outstanding Indebtedness,								
January 1,	2016	_	2017		2018			
G.O. Bonds	0		0	[	0			
Revenue Bonds	0		0		0			
Other	0		0		0			
Lease Pur. Princ.	565,740		268,241		299,674			
Total	565,740		268,241		299,674			
*Tax rates are expressed i	n mills			•				

See accompanying summary of significant forecast assumptions and accoountants' report. Page No.

Kerry E. Herrod Clerk

### NOTICE OF BUDGET HEARING

	Prior Year Act	ual for 2017	Current Year Esti	mate for 2018		Proposed Budget	Year for 2019	
Other County		Actual		Actual	Budget Authority	Amount of 2018		Est.
Special District Funds	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	Ad Valorem Tax	Estimated Valuation	Tax Rate*
Rural Fire District No. 1	103,942	5.000	113,893	4.926	136,536	113,616	22,723,362	5.000
······································								
						······		
						***************************************		
44.4								
						·····		
								****************
Totals	103,942	5.000	113,893	4.926	136,536	113,616		5.000

	See accompanying summary of significant forecast assumptions and accoountants' report.				
Kerry E. Herrod Clerk	Page No.	24			

\*Tax rates are expressed in mills

### 2019 Neighborhood Revitalization Rebate

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General			0
0			0
Road & Bridge			0
Ambulance			0
Conservation District			0
Direct Election			0
Economic Development			0
Employee Benefits			0
Health			0
Historical Society			0
Mental Health			0
Intellectual Disability			0
Noxious Weed			0
Service Program for the Eld	ierly		0
Special Bridge			0
Special Liability			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2018 July 1 Valuation:	27,509,825	
Valuation Factor:	27,509.825	
— Neighborhood Revitalization Subj to Rebate:	0	_
Neighborhood Revitalization factor:		

<sup>\*\*</sup>This information comes from the 2019 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

### Elk County, Kansas Summary of Significant Forecast Assumptions For the Years Ended December 31, 2018 and 2019

This financial forecast presents, to the best of management's knowledge and belief, the County's expected summarized financial information for the forecasted periods. Accordingly, the forecast reflects management's judgement as of July 17, 2018, the date of this forecast, of the expected conditions and its expected course of action. The presentation of prospective information is for compliance with Kansas law requiring municipalities to file an annual budget with their respective county and the Kansas Department of Administration - Municipal Services office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

### Forecasted Results for the Year Ending December 31, 2018

Forecasted results for the year ending December 31, 2018, were calculated by utilizing the adopted 2018 budget with the following adjustments:

Property tax receipts for tax levying funds were estimated based upon a collection rate of 98% of the amount of taxes levied for 2018.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 M vehicle tax, commercial tax, and watercraft tax in tax levying funds were based upon estimates provided by the county during preparation of the 2018 annual budget.

State highway gas tax receipts were based upon estimates updated and provided from the League of Kansas Municipalities.

### Forecasted Results for the Year Ending December 31, 2019

Forecasted results for the year ending December 31, 2019, were based upon the forecasted results of operations for the year ending December 31, 2018. With the exception of the items listed below, receipts and expense amounts from 2018 were used for 2019.

### Receipts

Property tax receipts for tax levying funds were estimated based upon estimated assessed valuations provided by the county and exceed, overall, the amount calculated to be in compliance with the Kansas tax lid law.

Receipts for motor vehicle tax, recreational vehicle tax, 16/20 M vehicle tax, commercial tax, and watercraft tax in tax levying funds were based upon estimates provided by the county for preparation of the 2019 annual budget.

State highway gas tax receipts were based upon estimates updated and provided from the League Kansas of Municipalities.

### **Expenses**

Expenses for various funds and departments were based upon requests submitted by the various county departments and approved by the County Commissioners.

The County is planning to continue with the similar past transfers between funds for operations and for certain reserve funds.